

## **GEORGIA ASSOCIATION OF ASSESSING OFFICIALS 2019 LEGISLATIVE POLICY STATEMENT**

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The Georgia Association of Assessing Officials (GAAO), a professional organization of approximately 1600 Assessors and Appraisers statewide, is dedicated to public service. This policy statement includes the association's top legislative priorities for the 2019 General Assembly. The GAAO leadership offers its combined expertise as a resource to the General Assembly for matters related to property tax and assessment administration. The Mission of the GAAO is to promote integrity and professionalism in assessment administration through education, leadership, and cooperation.

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### **Opposition to Legislated Limitations of Property Valuations**

GAAO is committed to the fair and equitable valuation of all property in the State of Georgia, and therefore is concerned with the negative impact legislative limitations may have on equalized tax distributions that adversely affect all Georgia taxpayers. O.C.G.A. 48-5-299(c) restricts adjustments to reflect current market conditions when property value is established in appeal, and O.C.G.A. 48-5-2 (3) mandates prior year transaction (sale amount) as the maximum assessment for the current year. Value limitations conflict with the uniformity clause of the Georgia Constitution, treats Georgia taxpayers unfairly, and should be eliminated. GAAO will continue to oppose any future capping of assessments that may create an unequal tax shift among Georgia taxpayers.

### **Need for Statewide Application for Properties Exempt from Taxation**

A lack of regulation and specific deadlines for exempt applications causes illegal and erroneous assessments on potentially otherwise charitable or exempt property owners. Specific deadlines and promulgated forms increase accuracy and help to eliminate erroneous and illegal assessments. GAAO calls on the General Assembly to amend O.C.G.A. 48-5-41 to facilitate better communication and service to property owners and to protect property owner's rights in this regard.

### **Return and Appeal Timelines**

GAAO supports amending O.C.G.A. 48-5-311 to change the initial appeal periods for property assessments from 45 days to 30 days, and changing the revised assessment appeal period from 30 days to 21 days. These changes benefit property owners by assuring appeals are processed more quickly with faster results to property owners. This change also helps to alleviate delays of revenue to local school boards and governing authorities.

### **Standardized Assessment Administration and Practices**

GAAO supports fair and equitable property tax assessment administration and believes the Department of Revenue's Local Government Services Division (LGS) provides support and ensures the successful implementation of property tax assessment administration across all 159 counties of Georgia. The taxpayer's interests are protected by LGS oversight and it is vitally important to maintain a central resource which LGS represents.

*All concepts contained in this document are aimed at enacting or enhancing good public policy only,  
and should in no way be construed as a call for ways to protect or increase local revenue.*

## **GEORGIA ASSOCIATION OF ASSESSING OFFICIALS**

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#### **President:**

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#### **Vice President:**

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#### **Executive Board:**

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#### **Executive Director:**

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#### **Past President:**

Chuck Anglin 706-485-6376

## GAAO POLICY STATEMENT COMMITTEE

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